

HOUSE BILL No. 1260

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39.

Synopsis: Sales tax on out-of-state sales. Provides a sales tax exemption for motor vehicles, trailers, watercraft, and aircraft transported outside Indiana and titled or registered for use in another state or country.

Effective: July 1, 2005.

Friend, McClain, Ulmer, Bottorff

January 6, 2005, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

HOUSE BILL No. 1260

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2005]: **Sec. 39. A transaction involving a motor vehicle, a trailer,
4 a watercraft, or an aircraft is exempt from the state gross retail tax
5 if:**

6 (1) upon receiving delivery of the motor vehicle, trailer,
7 watercraft, or aircraft, the person immediately transports it
8 to a destination outside Indiana;

9 (2) the motor vehicle, trailer, watercraft, or aircraft will be
10 titled or registered for use in another state or country; and

11 (3) the motor vehicle, trailer, watercraft, or aircraft will not
12 be titled or registered for use in Indiana.

13 SECTION 2. [EFFECTIVE JULY 1, 2005] **IC 6-2.5-5-39, as added
14 by this act, applies to transactions occurring after June 30, 2005.**

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